

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 02.01.2017

Coram

The Honourable Mr.JUSTICE RAJIV SHAKDHER

Writ Petition No.44708 of 2016  
and WMP No.38540 of 2016

1. Mrs.Sunita Gupta
2. Mr.Mohit Gupta
3. Mr.Akash Gupta

...Petitioners

Vs.

1. Assessment Officer,  
Revenue Department,  
Greater Chennai Corporation,  
Chennai-600 028.
2. The Commissioner,  
Revenue Department,  
Greater Chennai Corporation,  
Chennai-600 028.

...Respondents

Prayer : Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of Writ of Certiorari, or any other appropriate writ, order or direction, in the nature of Writ of Certiorari and call for the records pertaining to the impugned order No.M/09/124/16-17/0301 dated 29.09.2016, passed by the second respondent and quash the same as illegal as against the principles of natural justice and fair play, and pass such further or other reliefs as this Hon'ble Court may deem fit in proper in the facts and circumstances of the case.

For Petitioners : Mr.S.R.Rajagopal

For Respondents : Mr.T.C.Gopalakrishnan  
Standing Counsel

O R D E R

1. Issue notice. Mr.T.C.Gopalakrishnan, accepts notice on behalf of the respondents.

1.1. With the consent of counsels for parties, the writ petition is taken up for hearing and final disposal.

2. Learned counsel for the respondents says he does not wish to file a counter-affidavit and that he will argue the matter based on the record available with the Court.

3. The record shows that the first petitioner's husband, one, Sanjay Gupta, had approached this Court by way of a writ petition, which was numbered as W.P.No.40556 of 2016.

4. Mr.Rajagopal, who appears for the petitioners in the instant writ petition, says that the said writ petition came to be disposed of, as at that juncture, it could not be shown from the record that Mr.Sanjay Gupta was one of the owners of the subject property. Learned counsel says the aforementioned writ petition, i.e., W.P.No.40556 of 2016 was closed leaving it open to the assessee to question the impugned notice dated 29.09.2016 (signed by respondent No.2 on 30.09.2016).

5. It is, in this background that the present writ petition has been filed to impugn the very same notice, i.e., notice dated 29.09.2016.

6. The basic grievance of the petitioners is that the building value and the consequential half yearly tax have been enhanced without issuing notice to the petitioners and giving them due opportunity to contest the revision.

7. Mr.T.C.Gopalakrishnan, who appears for the respondents, to my query, says that the impugned notice can be treated as a show cause notice and once, the petitioners file their objections to the same, order can be passed by respondent No.2.

8. To be noted, this query, I have put to the learned counsel for the respondents, as at the end of the impugned notice, it is stated that the assessee can prefer an appeal to the Commissioner, Greater Chennai Corporation/respondent No.2, within a period of fifteen (15) days. Learned counsel for the respondents informs me that the impugned notice is, in fact, a show cause notice, and that, it is in the usual course adjudicated upon by the Commissioner, Greater Chennai Corporation. In other words, in a sense, the use of the word "appeal" in the impugned notice appears to be a misnomer.

9. Accordingly, the writ petition is disposed of, with a direction to the petitioners to prefer their objections to the impugned notice within a period of three (3) weeks, from the date of receipt of a copy of the order. Upon receipt of the objections, respondent No.2 will pass a speaking order, after

giving personal hearing to the petitioners in the matter.  
Resultantly, pending application is closed. There will be no  
order as to costs.

Sd/-  
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1. The Assessment Officer,  
Revenue Department,  
Greater Chennai Corporation,  
Chennai-600 028.
2. The Commissioner,  
Revenue Department,  
Greater Chennai Corporation,  
Chennai-600 028.

+1cc to Mr.Gopalakrishnan, Advocate, S.R.No.103

+1cc to Mr.Rajagopal, Advocate, S.R.No.98

SKV(CO)  
RS(27/01/2017)

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